Amendments to the Claims:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A method for fabricating a resist pattern, comprising the steps of:

forming a pre-resist pattern through exposure treatment and development treatment, said pre-resist pattern being made of a photoresist layer as a top layer and a polymethylglutarimide layer as a bottom layer, and

ash-treating the pre-resist pattern to form a narrowed resist pattern.

- 2. (Original) A fabricating method as defined in claim 1, wherein the ashing treatment is carried out by using a process gas composed of oxygen gas containing at least one of fluorine-based gas and nitrogen/hydrogen gas mixture.
 - 3. (Cancelled).
- 4. (Currently Amended) A fabricating method as defined in elaim 3 claim 1, comprising the steps of:

forming the polymethylglutarimide layer on a given base material,
forming the photoresist layer on the polymethylglutarimide layer,
exposing and developing the photoresist layer via a given mask,
partially removing the remaining polymethylglutarimide layer with an alkaline

partially removing the remaining polymethylglutarimide layer with an alkaline water solution to form the pre-resist pattern, and

ash-treating the pre-resist pattern to form the narrowed resist pattern.

5. (Previously Amended) A fabricating method as defined in claim 4, wherein the pre-resist pattern has a T-shaped or reversed trapezoid longitudinal cross section, and the narrowed resist pattern has a corresponding T-shaped or reversed trapezoid cross-section.

- 6. (Previously Amended) A fabricating method as defined in claim 1, wherein the pre-resist pattern and the resist pattern are made of a picture reversion photoresist which is made by adding a negative working agent to a positive photoresist including a mixture of alkaline soluble phenol resin and napthoquinonediazide.
- 7. (Previously Amended) A fabricating method as defined in claim 6, comprising the steps of:

coating the picture reversion photoresist on a given base material,
exposing the picture reversion photoresist via a given mask,
heating the picture reversion photoresist after the exposure treatment,
developing the picture reversion photoresist after the heating treatment to form
the pre-resist pattern, and

ash-treating the pre-resist pattern to form the narrowed resist pattern.

- 8. (Previously Amended) A fabricating method as defined in claim 7, further comprising a step of exposing the picture reversion photoresist uniformly after the heating treatment and before the developing treatment.
- 9. (Previously Amended) A fabricating method as defined in claim 7, wherein the pre-resist pattern has a T-shaped or reversed trapezoid longitudinal cross section, and the narrowed resist pattern has a corresponding T-shaped or reversed trapezoid cross-section.
- 10. (Previously Amended) A fabricating method as defined in claim 1, wherein the pre-resist pattern and the resist pattern are made of a novolac positive photoresist containing an additive phenol dissolution accelerator.
- 11. (Previously Amended) A fabricating method as defined in claim 10, comprising the steps of:

coating the novolac positive photoresist containing the additive phenol dissolution accelerator on a given base material,

exposing via a given mask and developing the novolac positive photoresist, to form the pre-resist pattern, and

ash-treating the pre-resist pattern to form the narrowed resist pattern.

- 12. (Previously Amended) A fabricating method as defined in claim 11, wherein the pre-resist pattern has a T-shaped or reversed trapezoid longitudinal crosssection, and the narrowed resist pattern has a corresponding T-shaped or reversed trapezoid cross-section.
- 13. (Previously Amended) A method for patterning a thin film using a resist pattern as defined in claim 1.
- 14. (Previously Amended) A method for patterning a thin film, comprising the steps:

forming a thin film to be milled on a given base material,
forming a polymethylglutarimide layer on the thin film to be milled,
forming a photoresist layer on the polymethylglutarimide layer,
exposing and developing the photoresist layer via a given mask,

partially removing the remaining polymethylglutarimide layer with an alkaline water solution to form a pre-resist pattern constructed of the photoresist layer as a top layer and the polymethylglutarimide layer as a bottom layer,

ash-treating the pre-resist pattern to form a narrowed resist pattern, and milling the thin film to be milled via the narrowed resist pattern to obtain a patterned thin film.

15. (Original) A patterning method as defined in claim 14, wherein the ashing treatment is carried out by using a process gas composed of oxygen gas containing at least one of fluorine-based gas and nitrogen/hydrogen gas mixture.

- 16. (Previously Amended) A patterning method as defined in claim 14, wherein the pre-resist pattern has a T-shaped or reversed trapezoid longitudinal cross section, and the narrowed resist pattern has a corresponding T-shaped or reversed trapezoid cross-section.
- 17. (Previously Amended) A method for patterning a thin film, comprising the steps of:

forming a thin film to be milled on a given base material,

coating on the thin film to be milled a picture reversion photoresist which is made by adding a negative working agent to a positive photoresist including a mixture of alkaline soluble phenol resin andnapthoquinonediazide,

exposing the picture reversion photoresist via a given mask,
heating the picture reversion photoresist after the exposure treatment,
developing the picture reversion photoresist after the heating treatment to form

a pre-resist pattern,

ash-treating the pre-resist pattern to form a narrowed resist pattern, and milling the thin film to be milled via the narrowed resist pattern to obtain a patterned thin film.

- 18. (Previously Amended) A patterning method as defined in claim 17, further comprising the step of exposing the picture reversion photoresist uniformly after the heating treatment and before the developing treatment.
- 19. (Previously Amended) A patterning method as defined in claim 17, wherein the ashing treatment is carried out by using a process gas composed of oxygen gas containing at least one of fluorine-based gas and nitrogen/hydrogen gas mixture.
- 20. (Previously Amended) A patterning method as defined in claim 17, wherein the pre-resist pattern has a T-shaped or reversed trapezoid longitudinal crosssection, and the narrowed resist pattern has a corresponding T-shaped or reversed trapezoid cross-section.

21. (Previously Amended) A method for patterning a thin film, comprising the steps of:

forming a thin film to be milled on a given base material,
coating a novolac positive photoresist containing an additive phenol
dissolution accelerator on the thin film to be milled,

exposing via a given mask and developing the novolac positive photoresist, to form a pre-resist pattern,

ash-treating the pre-resist pattern to form a narrowed resist pattern, and milling the thin film to be milled via the narrowed resist pattern to obtain a patterned thin film.

- 22. (Original) A patterning method as defined in claim 21, wherein the ashing treatment is carried out by using a process gas composed of oxygen gas containing at least one of fluorine-based gas and nitrogen/hydrogen gas mixture.
- 23. (Previously Amended) A patterning method as defined in claim 21, wherein the pre-resist pattern has a T-shaped or reversed trapezoid longitudinal crosssection, and the narrowed resist pattern has a corresponding T-shaped or reversed trapezoid cross-section.
- 24. (Previously Amended) A method for patterning a thin film, comprising the steps of:

forming a polymethylglutarimide layer on a given base material, forming a photoresist layer on the polymethylglutarimide layer, exposing and developing the photoresist layer via a given mask,

partially removing the remaining polymethylglutarimide layer with an alkaline water solution to form a pre-resist pattern constructed of the photoresist layer as a top layer and the polymethylglutarimide layer as a bottom layer,

ash-treating the pre-resist pattern to form a narrowed resist pattern,

forming a thin film to be patterned on the base material so as to cover the narrowed resist pattern, and

lifting-off the resist pattern to obtain a patterned thin film.

- 25. (Original) A patterning method as defined in claim 24, wherein the ashing treatment is carried out by using a process gas composed of oxygen gas containing at least one of fluorine-based gas and nitrogen/hydrogen gas mixture.
- 26. (Previously Amended) A patterning method as defined in claim 24, wherein the pre-resist pattern has a T-shaped or reversed trapezoid longitudinal crosssection, and the narrowed resist pattern has a corresponding T-shaped or reversed trapezoid cross-section.
- 27. (Previously Amended) A method for patterning a thin film, comprising the steps of:

coating on a given base material a picture reversion photoresist which is made by adding a negative working agent to a positive photoresist including a mixture of alkaline soluble phenol resin andnapthoquinonediazide,

exposing the picture reversion photoresist via a given mask,

heating the picture reversion photoresist after the exposure treatment,

developing the picture reversion photoresist after the heating treatment to form

a pre-resist pattern,

ash-treating the pre-resist pattern to form a narrowed resist pattern,
forming a thin film to be patterned on the base material so as to cover the
narrowed resist pattern, and

lifting-off the resist pattern to obtain a patterned thin film.

28. (Previously Amended) A patterning method as defined in claim 27, further comprising a step of exposing the picture reversion photoresist uniformly after the heating treatment and before the developing treatment.

- 29. (Previously Amended) A patterning method as defined in claim 27, wherein the ashing treatment is carried out by using a process gas composed of oxygen gas containing at least one of fluorine-based gas and nitrogen/hydrogen gas mixture.
- 30. (Previously Amended) A patterning method as defined in claim 27, wherein the pre-resist pattern has a T-shaped or reversed trapezoid longitudinal crosssection, and the narrowed resist pattern has a corresponding T-shaped or reversed trapezoid cross-section.
- 31. (Previously Amended) A method for patterning a thin film, comprising the steps of:

coating a novolac positive photoresist containing an additive phenol dissolution accelerator on a given base material,

exposing via a given mask and developing the novolac positive photoresist, to form a pre-resist pattern,

ash-treating the pre-resist pattern to form a narrowed resist pattern, forming a thin film to be patterned on the base material so as to cover the

narrowed resist pattern, and

lifting-off the resist pattern to obtain a patterned thin film.

- 32. (Original) A patterning method as defined in claim 31, wherein the ashing treatment is carried out by using a process gas composed of oxygen gas containing at least one of fluorine-based gas and nitrogen/hydrogen gas mixture.
- 33. (Previously Amended) A patterning method as defined in claim 31, wherein the pre-resist pattern has a T-shaped or reversed trapezoid longitudinal crosssection, and the narrowed resist pattern has a corresponding T-shaped or reversed trapezoid cross-section.
- 34. (Previously Amended) A method for patterning a thin film, comprising the steps of:

forming a thin film to be milled on a given base material,

forming a polymethylglutarimide layer on the thin film to be milled, forming a photoresist layer on the polymethylglutarimide layer, exposing and developing the photoresist layer via a given mask,

partially removing the remaining polymethylglutarimide layer with an alkaline water solution to form a pre-resist pattern constructed of the photoresist layer as a top layer and the polymethylglutarimide layer as a bottom layer,

ash-treating the pre-resist pattern to form a narrowed resist pattern,
milling the thin film to be milled via the narrowed resist pattern to form a prepatterned thin film,

forming a thin film to be patterned on the base material so as to cover the narrowed resist pattern, and

lifting-off the narrowed resist pattern to obtain a patterned thin film including the pre-patterned thin film.

- 35. (Original) A patterning method as defined in claim 34, wherein the ashing treatment is carried out by using a process gas composed of oxygen gas containing at least one of fluorine-based gas and nitrogen/hydrogen gas mixture.
- 36. (Previously Amended) A patterning method as defined in claim 34, wherein the pre-resist pattern has a T-shaped or reversed trapezoid longitudinal crosssection, and the narrowed resist pattern has a corresponding T-shaped or reversed trapezoid cross-section.
- 37. (Previously Amended) A method for patterning a thin film, comprising the steps of:

forming a thin film to be milled on a given base material,

coating on the thin film to be milled a picture reversion photoresist which is made by adding a negative working agent to a positive photoresist including a mixture of alkaline soluble phenol resin and napthoquinonediazide,

exposing the picture reversion photoresist via a given mask,

heating the picture reversion photoresist after the exposure treatment,

developing the picture reversion photoresist after the heating treatment to form

a pre-resist pattern,

ash-treating the pre-resist pattern to form a narrowed resist pattern,
milling the thin film to be milled via the narrowed resist pattern to obtain a
pre-patterned thin film,

forming a thin film to be patterned on the base material so as to cover the narrowed resist pattern, and

lifting-off the narrowed resist pattern to obtain a patterned thin film including the pre-patterned thin film.

- 38. (Previously Amended) A patterning method as defined in claim 37, further comprising a step of exposing the picture reversion photoresist uniformly after the heating treatment and before the developing treatment.
- 39. (Previously Amended) A patterning method as defined in claim 37, wherein the ashing treatment is carried out by using a process gas composed of oxygen gas containing at least one of fluorine-based gas and nitrogen/hydrogen gas mixture.
- 40. (Previously Amended) A patterning method as defined in claim 37, wherein the pre-resist pattern has a T-shaped or reversed trapezoid longitudinal crosssection, and the narrowed resist pattern has a corresponding T-shaped or reversed trapezoid cross-section.
- 41. (Previously Amended) A method for patterning a thin film, comprising the steps of:

forming a thin film to be milled on a given base material,

coating a novolac positive photoresist containing an additive phenol

dissolution accelerator on the thin film to be milled,

exposing via a given mask and developing the novolac positive photoresist, to form a pre-resist pattern,

ash-treating the pre-resist pattern to form a narrowed resist pattern,
milling the thin film to be milled via the narrowed resist pattern to obtain a
pre-patterned thin film,

forming a thin film to be patterned on the base material so as to cover the narrowed resist pattern, and

lifting-off the narrowed resist pattern to obtain a patterned thin film including the pre-patterned thin film.

- 42. (Original) A patterning method as defined in claim 41, wherein the ashing treatment is carried out by using a process gas composed of oxygen gas containing at least one of fluorine-based gas and nitrogen/hydrogen gas mixture.
- 43. (Previously Amended) A patterning method as defined in claim 41, wherein the pre-resist pattern has a T-shaped or reversed trapezoid longitudinal crosssection, and the narrowed resist pattern has a corresponding T-shaped or reversed trapezoid cross-section.
- 44. (Previously Amended) A method for manufacturing a micro device, using a patterning method for a thin film as defined in claim 13.
- 45. (Original) A manufacturing method as defined in claim 44, wherein the micro device is a thin film magnetic head.
- 46. (Previously Amended) A manufacturing method as defined in claim 45, wherein a magnetoresistive effective thin film element of the thin film magnetic head is manufactured by a patterning method comprising the steps: forming a thin film to be milled on a given base material, forming a polymethylglutarimide layer on the thin film to be milled, forming a photoresist layer on the polymethylglutarimide layer, exposing and developing the photoresist layer via a given mask, partially removing the remaining polymethylglutarimide

layer with an alkaline water solution to form a pre-resist pattern constructed of the photoresist layer as a top layer and the polymethylglutarimide layer as a bottom layer, ash-treating the pre-resist pattern to form a narrowed resist pattern, and milling the thin film to be milled via the narrowed resist pattern to obtain a patterned thin film.

47. (New) A method for fabricating a resist pattern, comprising the steps of:

forming a pre-resist pattern through exposure treatment and development

treatment, said pre-resist pattern being made of a novolac positive photoresist containing an

additive phenol dissolution accelerator; and

ash-treating said pre-resist pattern to form a narrowed resist pattern.